Exhibit B

Liquidation Analysis

				Chapter	11 Recovery			Chapte	r 7 Recovery		
		Asset Value /	Recovery Range (%)		Recovery Range		Recovery Range (%)		Recove	Recovery Range	
		Claim Amt.	Low	High	Low	High	Low	High	Low	High	
I. SOURCES OF RE	COVERY										
Cash and Cash Equ	uivalents	\$142,760	n/a	n/a	\$0	\$0	100%	100%	\$142,760	\$142,760	
Accounts Receivab		179,156,914	n/a	n/a	0	0	22%	38%	38,616,663	68,873,828	
Deposits And Prepa		11,552,812	n/a	n/a	0	0	0%	5%	0	577,641	
Inventory		11,026,000	n/a	n/a	0	0	10%	25%	1,102,600	2,756,500	
Machinery, Equipm	nent and Vehicles	10,281,671	n/a	n/a	0	0	0%	10%	0	1,028,167	
Office Furniture, Fix	xtures and Equipment	17,861,090	n/a	n/a	0	0	0%	5%	0	893,055	
Real Property		15,606,471	n/a	n/a	0	0	0%	0%	0	0	
Plan of Reorganizat	tion Cash Funding	-	n/a	n/a	0	0	n/a	n/a	0	0	
Causes of Action	9	-	n/a	n/a	TBD	TBD	n/a	n/a	0	0	
Est. Value of Distrib	bution To Beneficiaries of Lit. Trust	-	n/a	n/a	1,250,000	2,500,000	n/a	n/a	0	0	
Total Value For Dis	stribution	\$245,627,718	n/a	n/a	\$1,250,000	\$2,500,000	16%	30%	\$39,862,023	\$74,271,951	
(-) Chapter 7 Truste	ee Fees	n/a	n/a	n/a	\$0	\$0	n/a	n/a	(\$1,195,861)	(\$2,228,159)	
(-) Chapter 7 Profes		n/a	n/a	n/a	0	0	n/a	n/a	(997,841)	(φ2,220,133) (535,545)	
(-) Wind-Down Cost		n/a	n/a	n/a	0	0	n/a	n/a	(15,997,841)	(9,535,545)	
Wind-Down and O		11/4	1774	777 G	\$0	\$0	117 G	11, G	(\$18,191,543)	(\$12,299,248	
Cook Droppeds Av	vailable For Superpriority DIP and (Camra Out Claima			\$0	\$0			\$21,670,480	\$61,972,702	
	allable for Superpriority DIP and t	Carve-Out Claims			φu	φu					
Cash Proceeds Av	vailable For Beneficiaries of Litigat CLAIMS AND RECOVERY WATERFA				\$1,250,000	\$2,500,000			0	0	
Cash Proceeds Av	CLAIMS AND RECOVERY WATERFA	LL		,							
Cash Proceeds Av	CLAIMS AND RECOVERY WATERFA		n/a	n/a	\$1,250,000 0	\$2,500,000 0	n/a	n/a	\$1,470,000	\$1,470,000	
II. ILLUSTRATIVE C DIP Carve-Out Cla Total DIP Carve-Ou Superpriority DIP C	CLAIMS AND RECOVERY WATERFA aims ut Claims (est.) Claims	LL	n/a	n/a			n/a	n/a			
II. ILLUSTRATIVE C DIP Carve-Out Cla Total DIP Carve-Ou Superpriority DIP C	CLAIMS AND RECOVERY WATERFA aims ut Claims (est.)	LL	n/a 100%	n/a 100%			n/a 16%	n/a 46%			
II. ILLUSTRATIVE C DIP Carve-Out Cla Total DIP Carve-Ou Superpriority DIP C Class 1	CLAIMS AND RECOVERY WATERFA aims ut Claims (est.) Claims	\$1,470,000			0	0			\$1,470,000	\$1,470,000	
II. ILLUSTRATIVE C DIP Carve-Out Cla Total DIP Carve-Ou Superpriority DIP C Class 1 H Class 2 C	CLAIMS AND RECOVERY WATERFA aims ut Claims (est.) Claims HRH Secured Claims	\$1,470,000 \$110,353,224 \$19,710,809	100% 100%	100%	0 \$110,353,224	0 \$110,353,224	16%	46%	\$1,470,000 \$18,121,969	\$1,470,000 \$51,097,136	
Cash Proceeds Av. II. ILLUSTRATIVE C DIP Carve-Out Cla Total DIP Carve-Ou Superpriority DIP C Class 1 Class 2 C Proceeds Available	CLAIMS AND RECOVERY WATERFA aims It Claims (est.) Claims HRH Secured Claims Capitala Claims	\$1,470,000 \$110,353,224 \$19,710,809	100% 100%	100%	0 \$110,353,224 \$19,710,809	0 \$110,353,224 \$19,710,809	16%	46%	\$1,470,000 \$18,121,969 \$2,078,510	\$1,470,000 \$51,097,136 \$9,405,566	
II. ILLUSTRATIVE C DIP Carve-Out Cla Total DIP Carve-Ou Superpriority DIP C Class 1 Class 2 C Proceeds Available Administrative Exp	CLAIMS AND RECOVERY WATERFA aims at Claims (est.) Claims HRH Secured Claims Capitala Claims	\$1,470,000 \$110,353,224 \$19,710,809	100% 100%	100%	0 \$110,353,224 \$19,710,809	0 \$110,353,224 \$19,710,809	16%	46%	\$1,470,000 \$18,121,969 \$2,078,510	\$1,470,000 \$51,097,136 \$9,405,566	
II. ILLUSTRATIVE C DIP Carve-Out Cla Total DIP Carve-Ou Superpriority DIP C Class 1 H Class 2 C Proceeds Available Administrative Exp	CLAIMS AND RECOVERY WATERFA aims at Claims (est.) Claims HRH Secured Claims Capitala Claims Le For Administrative, Priority Claim	\$1,470,000 \$110,353,224 \$19,710,809 ms and Other Cred	100% 100% itors	100% 100%	0 \$110,353,224 \$19,710,809 \$1,250,000	0 \$110,353,224 \$19,710,809 \$2,500,000	16% 11%	46% 48%	\$1,470,000 \$18,121,969 \$2,078,510 \$0	\$1,470,000 \$51,097,136 \$9,405,566 \$0	
II. ILLUSTRATIVE C DIP Carve-Out Cla Total DIP Carve-Ou Superpriority DIP C Class 1 Class 2 C Proceeds Available Administrative Exp	CLAIMS AND RECOVERY WATERFA aims at Claims (est.) Claims HRH Secured Claims Capitala Claims Le For Administrative, Priority Claim pense & Priority Claims Administrative Expense Claims	\$1,470,000 \$110,353,224 \$19,710,809 ms and Other Cred \$41,293,610	100% 100% itors	100% 100%	0 \$110,353,224 \$19,710,809 \$1,250,000 TBD	0 \$110,353,224 \$19,710,809 \$2,500,000 TBD	16% 11%	46% 48%	\$1,470,000 \$18,121,969 \$2,078,510 \$0	\$1,470,000 \$51,097,136 \$9,405,566 \$0	
II. ILLUSTRATIVE C DIP Carve-Out Cla Total DIP Carve-Ou Superpriority DIP C Class 1	CLAIMS AND RECOVERY WATERFA aims at Claims It Claims Claims HRH Secured Claims Capitala Claims Le For Administrative, Priority Claim pense & Priority Claims Administrative Expense Claims Priority Claims	\$1,470,000 \$110,353,224 \$19,710,809 ms and Other Cred \$41,293,610	100% 100% itors	100% 100%	0 \$110,353,224 \$19,710,809 \$1,250,000 TBD 35,839,803	0 \$110,353,224 \$19,710,809 \$2,500,000 TBD 35,839,803	16% 11%	46% 48%	\$1,470,000 \$18,121,969 \$2,078,510 \$0 \$0	\$1,470,000 \$51,097,136 \$9,405,566 \$0 \$0	
Cash Proceeds Av. II. ILLUSTRATIVE C DIP Carve-Out Cla Total DIP Carve-Ou Superpriority DIP C Class 1	CLAIMS AND RECOVERY WATERFA aims at Claims It Claims Claims HRH Secured Claims Capitala Claims Le For Administrative, Priority Claim pense & Priority Claims Administrative Expense Claims Priority Claims	\$1,470,000 \$110,353,224 \$19,710,809 ms and Other Cred \$41,293,610	100% 100% itors	100% 100%	0 \$110,353,224 \$19,710,809 \$1,250,000 TBD 35,839,803	0 \$110,353,224 \$19,710,809 \$2,500,000 TBD 35,839,803	16% 11%	46% 48%	\$1,470,000 \$18,121,969 \$2,078,510 \$0 \$0	\$1,470,000 \$51,097,136 \$9,405,566 \$0 \$0	
Cash Proceeds Av. II. ILLUSTRATIVE C DIP Carve-Out Cla Total DIP Carve-Ou Superpriority DIP C Class 1 F Class 2 C Proceeds Available Administrative Exp P Proceeds Available Other Claims Class 3 C	CLAIMS AND RECOVERY WATERFA aims It Claims HRH Secured Claims Capitala Claims Ite For Administrative, Priority Claim pense & Priority Claims Administrative Expense Claims Priority Claims Ite For Other Remaining Claims	\$1,470,000 \$110,353,224 \$19,710,809 ms and Other Cred \$41,293,610 35,839,803	100% 100% itors 100% 100%	100% 100% 100%	0 \$110,353,224 \$19,710,809 \$1,250,000 TBD 35,839,803 \$1,250,000	0 \$110,353,224 \$19,710,809 \$2,500,000 TBD 35,839,803 \$2,500,000	16% 11% 0%	46% 48% 0%	\$1,470,000 \$18,121,969 \$2,078,510 \$0 \$0 0	\$1,470,000 \$51,097,136 \$9,405,566 \$0 \$0 0	
Class 3 Class 4 II. ILLUSTRATIVE C DIP Carve-Out Cla Total DIP Carve-Ou Superpriority DIP C Class 1 Class 2 Proceeds Available Administrative Exp P Proceeds Available Other Claims Class 3 Class 4	CLAIMS AND RECOVERY WATERFA aims It Claims HRH Secured Claims Capitala Claims Ite For Administrative, Priority Claim pense & Priority Claims Administrative Expense Claims Priority Claims Ite For Other Remaining Claims Capitala Specialty Lending Claims	\$1,470,000 \$110,353,224 \$19,710,809 ms and Other Cred \$41,293,610 35,839,803 \$55,000,000	100% 100% itors 100% 100%	100% 100% 100% 100%	0 \$110,353,224 \$19,710,809 \$1,250,000 TBD 35,839,803 \$1,250,000	0 \$110,353,224 \$19,710,809 \$2,500,000 TBD 35,839,803 \$2,500,000	16% 11% 0% 0%	46% 48% 0% 0%	\$1,470,000 \$18,121,969 \$2,078,510 \$0 \$0 0 \$0	\$1,470,000 \$51,097,136 \$9,405,566 \$0 \$0 \$0	
Cash Proceeds Av. II. ILLUSTRATIVE C DIP Carve-Out Cla Total DIP Carve-Out Superpriority DIP C Class 1	CLAIMS AND RECOVERY WATERFA	\$1,470,000 \$110,353,224 \$19,710,809 ms and Other Cred \$41,293,610 35,839,803 \$55,000,000 48,258,139	100% 100% itors 100% 100%	100% 100% 100% 100%	0 \$110,353,224 \$19,710,809 \$1,250,000 TBD 35,839,803 \$1,250,000	0 \$110,353,224 \$19,710,809 \$2,500,000 TBD 35,839,803 \$2,500,000	16% 11% 0% 0%	46% 48% 0% 0%	\$1,470,000 \$18,121,969 \$2,078,510 \$0 0 \$0 0 \$0	\$1,470,000 \$51,097,136 \$9,405,566 \$0 \$0 \$0 \$0	
Class 3 C Class 4 N Class 6 C Class 6 C Class 6 C Class 7 C Class 8 C Class 8 C Class 9 C Class 6 C C C C C C C C C C C C C C C C C C C	CLAIMS AND RECOVERY WATERFA	\$1,470,000 \$110,353,224 \$19,710,809 ms and Other Cred \$41,293,610 35,839,803 \$55,000,000 48,258,139 16,508,804	100% 100% itors 100% 100%	100% 100% 100% 100% 0% 0% 0%	0 \$110,353,224 \$19,710,809 \$1,250,000 TBD 35,839,803 \$1,250,000 \$0 0	0 \$110,353,224 \$19,710,809 \$2,500,000 TBD 35,839,803 \$2,500,000 \$0 0	16% 11% 0% 0% 0%	46% 48% 0% 0% 0%	\$1,470,000 \$18,121,969 \$2,078,510 \$0 0 \$0 0 \$0	\$1,470,000 \$51,097,136 \$9,405,566 \$0 0 \$0 0 0	
Cash Proceeds Av. II. ILLUSTRATIVE C DIP Carve-Out Cla Total DIP Carve-Out Superpriority DIP C Class 1	CLAIMS AND RECOVERY WATERFA	\$1,470,000 \$110,353,224 \$19,710,809 ms and Other Cred \$41,293,610 35,839,803 \$55,000,000 48,258,139 16,508,804 100,000	100% 100% itors 100% 100%	100% 100% 100% 100% 100%	0 \$110,353,224 \$19,710,809 \$1,250,000 TBD 35,839,803 \$1,250,000 \$0 0	0 \$110,353,224 \$19,710,809 \$2,500,000 TBD 35,839,803 \$2,500,000 \$0 0 0	16% 11% 0% 0% 0%	46% 48% 0% 0% 0% 0% 0%	\$1,470,000 \$18,121,969 \$2,078,510 \$0 0 \$0 0 0	\$1,470,000 \$51,097,136 \$9,405,566 \$0 0 \$0 0 0	
Class 3 C Class 4 N Class 5 N Class 6 C Class 7 C Class 8 I Class	CLAIMS AND RECOVERY WATERFA	\$1,470,000 \$110,353,224 \$19,710,809 ms and Other Cred \$41,293,610 35,839,803 \$55,000,000 48,258,139 16,508,804 100,000 162,688,691	100% 100% itors 100% 100% 0% 0% 0% 100% 1%	100% 100% 100% 100% 0% 0% 0% 100% 2%	0 \$110,353,224 \$19,710,809 \$1,250,000 TBD 35,839,803 \$1,250,000 \$0 0 100,000 1,250,000	0 \$110,353,224 \$19,710,809 \$2,500,000 TBD 35,839,803 \$2,500,000 \$0 0 100,000 2,500,000	16% 11% 0% 0% 0% 0% 0% 0%	46% 48% 0% 0% 0% 0% 0% 0%	\$1,470,000 \$18,121,969 \$2,078,510 \$0 0 \$0 0 0 0	\$1,470,000 \$51,097,136 \$9,405,566 \$0 \$0 \$0 0 0	
Class 3 C Class 4 M Class 5 M Class 6 C Class 7 C Class 7 C Class 8 I Class 9 P	CLAIMS AND RECOVERY WATERFA	\$1,470,000 \$110,353,224 \$19,710,809 ms and Other Cred \$41,293,610 35,839,803 \$55,000,000 48,258,139 16,508,804 100,000 162,688,691	100% 100% itors 100% 100% 0% 0% 0% 100% 1% n/a	100% 100% 100% 100% 0% 0% 0% 100% 2% n/a	0 \$110,353,224 \$19,710,809 \$1,250,000 TBD 35,839,803 \$1,250,000 0 0 100,000 1,250,000 0	0 \$110,353,224 \$19,710,809 \$2,500,000 TBD 35,839,803 \$2,500,000 0 0 100,000 2,500,000 0	16% 11% 0% 0% 0% 0% 0% 0% 0%	0% 0% 0% 0% 0% 0% 0% 0%	\$1,470,000 \$18,121,969 \$2,078,510 \$0 0 \$0 0 0 0 0	\$1,470,000 \$51,097,136 \$9,405,566 \$0 \$0 0 \$0 0 0	
Class 3 C Class 4 M Class 5 M Class 6 C Class 7 C Class 8 I Class 9 C Class 9 C Class 9 C Class 9 C Class 8 I Class 9 C Class 10 I C	CLAIMS AND RECOVERY WATERFA	\$1,470,000 \$110,353,224 \$19,710,809 ms and Other Cred \$41,293,610 35,839,803 \$55,000,000 48,258,139 16,508,804 100,000 162,688,691 - 9,541,666	100% 100% itors 100% 100% 0% 0% 0% 100% 1% n/a 0%	100% 100% 100% 100% 0% 0% 0% 100% 2% n/a 0%	0 \$110,353,224 \$19,710,809 \$1,250,000 TBD 35,839,803 \$1,250,000 \$0 0 100,000 1,250,000 0	0 \$110,353,224 \$19,710,809 \$2,500,000 TBD 35,839,803 \$2,500,000 0 0 100,000 2,500,000 0	16% 11% 0% 0% 0% 0% 0% 0% 0% 0%	0% 0% 0% 0% 0% 0% 0% 0% 0%	\$1,470,000 \$18,121,969 \$2,078,510 \$0 0 \$0 0 0 0 0 0 0	\$1,470,000 \$51,097,136 \$9,405,566 \$0 \$0 0 \$0 0 0 0	